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NOTIFICATION.

No. L.D. 3634, Bangalore, dated 26th March 1951.

Under Rule 36 of the Mysore Legislative Rules, the Mysore Cinematograph Entertainments Tax Bill, 1951, together with the Statement of Objects and Reasons is published for general information.

THE MYSORE CINEMATOGRAPH ENTERTAINMENTS TAX BILL, 1951.

A Bill to provide for the levy of an additional tax on cinematograph entertainments in the State of Mysore.

Whereas it is expedient to provide for the levy of an additional tax on cinematograph entertainments in the State of Mysore; Preamble.

It is hereby enacted as follows.—

1 (1) This Act may be called the Mysore Cinematograph Entertainments Tax Act, 1951. Short title, extent and commencement.

(2) It extends to the whole of the State of Mysore.

(3) It shall come into force on the first day of April, 1951.

2. In this Act, unless there is anything repugnant in the subject or context,— Definitions.

(1) "cinematograph entertainment" means any cinematograph exhibition held in any place to which persons are admitted on payment;

(2) "Government" means the State Government;

(3) "notification" means a notification published in the *Mysore Gazette*;

(4) "prescribed" means prescribed by rules made under this Act;

(5) "proprietor" in relation to any cinematograph entertainment, includes any person responsible for the management thereof.

Tax on cinematograph entertainments.

3. (1) There shall be charged, levied and paid to the Government, a tax on cinematograph entertainments, hereinafter referred to as the cinematograph tax, calculated at the following rates, namely :—

Cinematograph entertainments liable to tax	*Rate of tax.*
(*a*) Entertainments other than those held with cinematograph apparatus and plant taken from place to place.—	For every seat provided for persons admitted to the place of entertainment--
(i) held in the Cities of Bangalore, Mysore and Davangere and in the Kolar Gold Fields Sanitary Board Area;	one rupee and eight annas per mensem.
(ii) held in the Towns of Kolar, Tumkur, Chitaldrug, Shimoga Chickmagalur, Hassan and Mandya;	one rupee per mensem.
(iii) held in any other area in the State.	twelve annas per mensem.
(*b*) Entertainments held with cinematograph apparatus and plant taken from place to place.	Two rupees and eight annas for every show.

(2) The tax under sub-section (1), shall be recoverable from the proprietor.

(3) The tax under sub-section (1), shall be assessed, levied and collected in such manner and in such instalments as may be prescribed.

Penalty for non-payment of tax.

4. The proprietor of a cinematograph entertainment who,—

(*a*) fails to pay the cinematograph tax due from him within the time prescribed; or

(*b*) fraudulently evades the payment of any cinematograph-tax due under this Act;

shall, on conviction, be liable in respect of each such offence, to a fine which may extend to five hundred

rupees, and shall in addition be liable to pay one and one-fourth times the tax which should have been paid.

Exemptions.

5. The Government may, by general or special order, exempt any cinematograph entertainment or class of cinematograph entertainments from payment of the cinematograph tax.

Recoveries.

6. (1) Any sum due on account of the cinematograph tax, shall be recoverable by the Government as an arrear of land revenue.

(2) Any fine imposed under this Act, shall be recovered in the manner provided in the Code of Criminal Procedure, 1898, for the recovery of fines.

Power to make rules.

7. (1) The Government may, by notification, make rules for the purpose of carrying out the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing provision, such rules may provide for the following matters:—

(*a*) the manner of assessment and levy of the cinematograph tax payable by any proprietor for any year or part thereof;

(*b*) the proper maintenance of accounts and submission of returns;

(*c*) the time and manner of payment and collection of the cinematograph tax;

(*d*) the duties and powers of officers appointed for enforcing the provisions of this Act; and

(*e*) the issue of passes by the proprietors of cinematograph entertainment for the admission of officers who have to perform any duty in connection therewith or any other duty imposed upon them by law.

(3) Any person who acts in contravention of, or fails to comply with, any rule made under sub-section (1), or sub-section (2) shall, on conviction, before a Magistrate be liable in respect of each offence to a fine not exceeding five hundred rupees.

Power of Government to delegate certain powers.

8. The Government may, by notification, delegate all or any of their powers under this Act, except those conferred on them by section 7 and by this section, to any officer subordinate to the Government.

Application of other Acts not affected.

9. The provisions of this Act are in addition to, and not in derogation of any other Act for the time being in force, relating to the levy of any tax on entertainments and amusements.

Statement of Objects and Reasons.

In view of increasing expenditure on the various nation building activities, the need has arisen to tap additional sources of State Revenue. It is therefore proposed to levy an additional tax on cinematograph entertainments. Hence this Bill.

By Order of His Highness the Maharaja,

N. R. JAYA RAO,
Legal Remembrancer and
Secretary to Government,
Law Department.

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